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U.S. Customs International Mail Imports

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Introduction

I've ordered commemorative plates from Europe before and have never paid duty. Why did I have to pay duty on a plate I recently received?

I received a gift package from my aunt who was traveling abroad. Was I entitled to receive it without payment of duty?

I wish to return a foreign-made watch to Switzerland for repair. How can I do this without paying duty when it comes back?

As we receive frequent inquiries about mail parcels, this leaflet has been prepared to provide information about U.S. Customs procedures and requirements pertaining to parcels mailed from abroad to the United States.

If you need to inquire about a particular mail shipment, the quickest way is to communicate directly with the Customs office that processed the shipment. Our Customs mail branches and district offices are listed herein. Should you need to write to Customs headquarters, address your letter or post card to U.S. Customs, Attn: Duty Assessment Division, Washington, D.C. 20229.

Following the suggestions offered in this leaflet will help facilitate mail shipments through the Customs process.

Mail parcels must meet United States and International postal requirements as to weight, size, and measurement.

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What mail is subject to Customs examination?

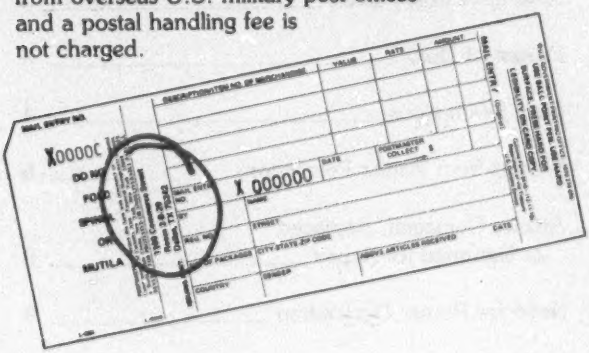
In general, all mail originating outside the Customs territory of the United States (the 50 states, the District of Columbia, and Puerto Rico) which is to be delivered within the Customs territory, is subject to Customs examination. The U.S. Postal Service sends all incoming foreign mail packages to Customs for examination and assessment of duty. This includes international (civilian) mail parcels and those originating at overseas military postal facilities (APO/FPO).

Free of Duty

Packages which Customs passes free of duty are endorsed on the outer wrapper with the notation **Passed Free – U.S. Customs.** These packages receive minimal Customs handling and are returned immediately to the Postal Service for delivery by the local post office to the addressee without additional postage, handling costs, or other fees.

Dutiable

On packages containing dutiable articles, the examining Customs officer will attach a mail entry, Customs form CF 3419, to the outer wrapper showing tariff item number, rate of duty, and amount of duty to be paid on the shipment. The parcel is then returned to the Postal Service for delivery and collection of the duty plus a postal handling fee. The fee, in the form of postage due stamps, is authorized by international postal convention (for Customs clearance and delivery) and is collected on any parcel that Customs has indicated as being dutiable. An exception is made on dutiable matter from overseas U.S. military post offices and a postal handling fee is not charged.



What happens to my parcel if it is not claimed?

Mail parcels not claimed within 30 days will be returned to the sender unless a duty assessment is being protested.

How do I locate a missing or overdue mail parcel?

If your parcel is long overdue or is believed lost in the mail, you should contact your local post office and request that a parcel tracer action be initiated to locate the missing parcel. This is a matter over which Customs has no control.

If a parcel is detained by Customs for a specific reason, such as the lack of a proper invoice, bill of sale, or other documentation; a possible trademark violation; or a formal Customs entry is required, the Customs office holding your shipment will immediately notify you of the reason for detention and the procedure for obtaining release of the shipment.

How do I protest the Customs duty on my mail package?

If you are dissatisfied with the amount of duty assessed on a mail entry, you may obtain a reconsideration of the duty in either of two ways:

(1) Pay the assessed duty and take delivery of the merchandise. Then, send the yellow copy of the mail entry receipt, CF 3419, which accompanied the parcel when it was delivered, to *the issuing Customs office* named on the mail entry. Include with this receipt a statement as to why you believe the assessment is incorrect and any invoices, bills of sale, or other evidence you may have. Requests for an adjustment must be made within 90 days after you have received the package and paid the duty.

(2) Decline to pay the duty and postpone acceptance of the shipment. Then, provide the postmaster within 5 days a written statement of your objections to the duty assessment. The postmaster will forward your statement, along with the mail entry, any invoices, bills of sale, or other evidence you furnish, to the district director who issued the mail entry.

The postmaster retains custody of the shipment until he hears from the district director as to the disposition to be made. No postal storage charges will accrue during this period.

If you are located near one of the ports at which Customs officers are authorized to review mail entries, the postmaster may send the mail entry to that port, together with your statement and evidence for reconsideration by that office.

If reconsideration of the duty assessment results in a refund, the refund check must be made payable to the addressee shown on the mail entry. The postal handling fee is also refunded if the full amount of Customs duty is refunded.

Will the same rate of duty apply on future shipments?

The rate of duty assessed on a mail entry is not binding for future importations. A binding ruling on tariff classification may be obtained by writing to the Commissioner of Customs, Attn: Office of Regulations and Rulings, Washington, D.C. 20229.

Mailing of alcoholic beverages is prohibited by the U.S. Postal Service (18 U.S.C. 1716).

Am I entitled to any exemptions from duty?

Bona fide gifts.

Bona fide unsolicited gifts, except perfumes containing alcohol valued over $5 (retail), tobacco products, and alcoholic beverages, are allowed to enter duty free if their fair retail value does not exceed $25, and the recipient does not receive more than $25 worth of gifts in the same day. On bona fide gifts sent to the United States from the U.S. Virgin Islands, Guam, and American Samoa, the limitation is $40 fair retail value. To qualify for a duty exemption under this provision, the gifts must be sent by persons in foreign countries to other persons in the United States. The gift exemption *does not* apply to gifts mailed to oneself or mail-ordered from the United States. It also *does not*

apply where two or more persons traveling abroad together mail home gifts to each other.

Gifts intended for more than one person may be consolidated in the same package provided they are individually wrapped, labeled with the name of the recipient, and the value of each gift does not exceed $25 ($40 if sent from the U.S. Virgin Islands, American Samoa, or Guam).

Gift packages including consolidated gift packages should be marked clearly on the outside **"Unsolicited Gifts"** with 1) the name of the donor, 2) nature of the gifts, and 3) the accurate fair retail value of each gift.

Following these simple instructions will insure quick passage of gift parcels through the Customs process.

United States Products Returned

Articles which are the growth, manufacture, or product of the United States and have not been processed or enhanced in value while abroad are not subject to duty upon their return to the United States. Packages containing only products of the United States should be clearly marked on the outside wrapper **"American Goods Returned."**

Personal and Household Effects

The personal and household effects of any person (military or civilian) employed by the United States Government are eligible for duty-free entry if that person is returning to the United States upon the conclusion of an assignment to extended duty abroad. The articles must have been in the returnee's possession prior to departure for the United States. A copy of the Government orders terminating the assignment must accompany the articles in a sealed envelope securely affixed to the outer wrapper of the parcel. The parcel should also be marked clearly on the outside, **"Returned Personal Effects — Orders Enclosed."**

Articles which are ordered from military exchanges prior to departure for the United States and mailed from the exchange to a service member's home address do not qualify under this exemption and *are dutiable. Goods of foreign origin are subject to duty, even if purchased in military exchanges* (PX, AAFEX, NEX). For further details on military mail shipments, obtain our pamphlet *Customs Highlights for Government Personnel — Civilian & Military.*

Will articles acquired while traveling abroad and mailed home be duty-free under my personal exemption?

Travelers returning from abroad are allowed an exemption from Customs duty on $300 worth of foreign merchandise which *accompanies* them upon their return to the United States. Public Law 89-62, effective October 1, 1965, eliminated the "to-follow" privilege. Since that time, except as noted under the $600 exemption, *all merchandise to be entered under the traveler's personal exemption must accompany that individual when reentering the United States.* Foreign-made articles purchased during a trip abroad and mailed home are subject to duty.

$600 Exemption

If you return directly or indirectly from the Virgin Islands of the U.S., American Samoa, or Guam, you may receive a Customs exemption of $600 based on the fair retail value of the articles in the country where acquired. Not more than $300 of this exemption may be applied to merchandise obtained elsewhere than in these islands.

Tourist purchases acquired in and sent directly from these insular possessions to the United States may be entered free of duty under your $600 exemption if properly declared and processed. *Articles acquired elsewhere must accompany you at the time of your return for duty-free entry* under your personal exemption.

An additional $600 worth of articles acquired in these islands may also be sent to the United States as unaccompanied tourist purchases and entered at a flat 5% rate of duty. Any amount over this will be dutiable at the various rates of duty applicable to the articles.

The procedure outlined below must be followed.

Step 1. At the time of your return a) list all articles acquired abroad on your baggage declaration (CF 6059B) except those sent under the bonafide gift provision to friends and relatives in the United States; b) indicate which articles are unaccompanied; c) fill out a Declaration of Unaccompanied Articles (CF 255) for each package to

be sent. This form may be obtained when you clear Customs if it was not available where you made your purchase.

Step 2. Customs, at the time of your return, will a) collect duty and tax if owed on goods accompanying you; b) verify your unaccompanied articles against sales slips, invoices, etc.; c) validate form 255 as to whether goods are free of duty under your personal exemption or subject to a flat rate of duty. Two copies of the 3-part form will be returned to you.

Step 3. You will return the yellow copy of the form to the shopkeeper or vendor holding your purchase and keep the other copy for your records. You are responsible for advising the shopkeeper at the time you make your purchase that it is not to be sent until this form is received.

Step 4. The shopkeeper will place the form in an envelope and attach the envelope securely to the outside of the package, which must be clearly marked **"Unaccompanied Tourist Purchase."** This is the most important step to be followed in order for you to receive the benefits allowed under this procedure.

Step 5. The Postal Service will deliver the package to you after Customs clearance. Any duty owed will be collected by the Postal Service plus the postal handling fee.

Are articles other than tourist purchases mailed from the U.S. insular possessions dutiable?

While the U.S. Virgin Islands, American Samoa, and Guam are insular possessions of the United States, they are outside the Customs territory of the United States. Articles imported into the United States from these insular possessions *are subject to duty*. However, articles which are the growth or product of these islands, and articles which are manufactured or produced there, are duty free if they 1) do not contain foreign materials to the value of more than 50 percent of the appraised value of the manufactured article, as determined by Customs, 2) come directly to the Customs territory of the United States from these islands, and 3) are not prohibited by quota limitations or otherwise.

How do I return an article for repair or alteration?

Merchandise being returned to a foreign supplier for repairs or alterations should be registered with Customs prior to mailing to avoid a double payment of duty. You should obtain Customs form 4455, Certificate of Registration, from any Customs office. The CF 4455 is prepared in duplicate and presented with the articles, in an unpacked condition, to Customs for certification. When presented, Customs will certify to the exportation by making appropriate entries in the boxes on the form marked *Date, Port,* and *Signature of the Customs Officer.* Both copies of the form will be returned to you after certification. The original form should be enclosed in the parcel with the article being exported to facilitate processing when it is returned. You should retain the duplicate copy of the form for use, if necessary, in clearing the article when returned to ensure that duty is paid only on the cost of the repairs or alterations and not on the complete article. The foreign supplier should be instructed to be sure to return the original CF 4455 with the repaired or altered article and to clearly mark the outside of the parcel **"Repairs/Altered Merchandise – CF 4455 Enclosed."** Articles which are repaired or altered free of charge are subject to duty based on the value of such repairs or alterations as determined by the Customs officer examining the shipment.

If you do not reside within 20 miles of a Customs office, an arrangement has been made with the U.S. Postal Service for the Postmaster to certify the exportation of articles sent abroad on Customs Form 4455, which you obtain from Customs. The same procedure given above will be followed.

Are replacement articles dutiable?

Merchandise mailed from a foreign supplier is sometimes found to be unsatisfactory; for example, it may be the wrong size, color, broken in transit, or otherwise not according to the order placed with the supplier. Recipients of these parcels often return the unsatisfactory item to the foreign firm and request a replacement free of charge.

The replacement article is *dutiable.* You may, however, request a refund of duty on the original

shipment by writing to the issuing Customs office shown on the left side of the mail entry receipt (CF 3419) for that shipment. With your letter, please be sure to enclose a copy of that mail entry receipt together with a statement or other evidence from the post office where you mailed the returned item to show that the article has in fact been mailed. You should also enclose any supporting correspondence you may have with the foreign supplier concerning the return of the original item for replacement. Upon receipt of the above information, the issuing Customs officer will review the transaction, and, if appropriate, issue you a refund of duty.

How is a duty refund obtained on a damaged article?

Parcels in transit from a foreign country undergo much handling and processing by foreign and domestic post offices as well as by Customs. Customs has possession of a parcel for only a short time out of the entire period and has no control over the shipment during the remainder of its journey. If your parcel arrives in a damaged condition and the contents are beyond repair, you may elect to abandon the shipment to the post office. If you do and you have paid the Customs duty, you should obtain a statement from the delivering post office that you have abandoned the shipment. Send a copy of that statement along with a copy of your mail entry receipt (CF 3419) to the issuing Customs office shown on the left hand side of the mail entry receipt and request a full refund of the duty and postal handling fee.

Why are clear and complete Customs declarations so important?

A clear and complete Customs declaration on the form provided by the foreign post office or the overseas military postal facility giving a full and accurate description of the contents and value of the merchandise should be securely affixed to each mail parcel. If, for example, the package consists entirely of used personal clothing, this should be stated clearly on the declaration designating which

items are of United States origin and which are of foreign origin.

The processing time on millions of parcels received at our mail branches each year is reduced substantially because of the presence of a Customs declaration, readily accessible, on the outer wrapper. Many parcels are processed unopened and duty is assessed based on the information furnished on the accompanying declarations.

The location and telephone numbers for Customs International Mail Branches are as follows:

Mail Branch	Location	Telephone No.
Atlanta, Georgia	619 Piedmont Ave., N.E. Atlanta, GA 30308	(404) 881-4956
Boston, Massachusetts	South Postal Annex, Rm. 1008 Boston, MA 02205	(617) 223-7853
Buffalo, New York	120 William Street Buffalo, NY 14206	(716) 437-4319
Charlotte Amalie	P.O. Box 510 St. Thomas, VI 00801	(809) 774-1455
Chicago, Illinois	610 S. Canal St., Rm. 104 Chicago, IL 60607	(312) 353-6140
Dallas, Texas	P.O. Box 61050 Dallas-Ft. Worth Apt. Dallas, TX 75261	(214) 741-2128
Detroit, Michigan	General P.O. Bldg., Rm.226 Detroit, MI 48233	(313) 226-3137
El Paso, Texas	Bridge of Americas Building B, P.O. Box 9516 El Paso, TX 79985	(915) 572-7442
Honolulu, Hawaii	3599 Nimitz Highway Honolulu, HI 96819	(808) 422-9608
Laredo, Texas	1000 Zaragoza St. P.O. Box 3130 Laredo, TX 78041	(512) 734-6207
Los Angeles, California	300 N. Los Angeles St., Room B-211 Los Angeles, CA 90012	(213) 688-4749
Miami, Florida	P.O. Box 523212 Miami, FL 33152	(305) 350-4281
Minneapolis/ St. Paul, Minnesota	180 E. Kellogg Blvd., Rm. 506 St. Paul, MN 55101	(612) 725-7861
Newark, New Jersey (NYBFMCE) (Surface Mail)	80 County Road Jersey City, NJ 07097	(201) 420-6370
New Orleans, Louisiana	701 Loyola Ave., Rm. 1104 New Orleans, LA 70113	(504) 589-2205
New York, New York (Air Mail)	Mail Facility, Bldg. 250 J.F.K. Airport Jamaica, NY 11430	(212) 995-4900
Oakland, California	1675 7th St. Oakland, CA 94615	(415) 536-7560

Philadelphia, Pennsylvania	GPO-30th & Market, Rm. 258 Philadelphia PA 19104	(215) 596-5540
San Juan, Puerto Rico	P.O. Box 2112 San Juan, PR 00903	(809) 765-8586
Seattle, Washington (AMF)	16601 Air Cargo Rd. Seattle, WA 98158	(206) 399-5382
Washington, D.C.	3030 V St., N.E. Washington, D.C. 20018	(202) 566-8445

District Directors of Customs are located in the following cities:

Anchorage, Alaska 99501	907/271-4043
Baltimore, Md. 21202	301/962-2666
Boston, Mass. 02109	617/223-6598
Bridgeport, Conn. 06609	203/579-5606
Buffalo, N.Y. 14202	716/842-5901
Charleston, S.C. 29402	803/724-4312
Chicago, Ill. 60607	312/353-6100
Cleveland, Ohio 44114	216/522-4284
Dallas/Ft. Worth, Tex. 75261	214/574-2170
Detroit, Mich. 48226	313/226-3177
Duluth, Minn. 55802	218/727-6692
El Paso, Tex. 79985	915/543-7435
Great Falls, Mont. 59403	406/453-7631
Honolulu, Hawaii 96806	808/546-3115
Houston/Galveston, Tex. 77052	713/226-4316
Laredo, Tex. 78040	512/723-2956
Los Angeles, Ca. (see San Pedro)	
Miami, Fla. 33131	305/350-4806
Milwaukee, Wis. 53202	414/291-3924
Minneapolis, Minn. 55401	612/725-2317
Mobile, Ala. 36602	205/690-2106
New Orleans, La. 70130	504/589-6353
*New York, N.Y. 10048	212/466-5550
Nogales, Ariz. 85621	602/287-4955
Norfolk, Va. 23510	804/441-6546
Ogdensburg, N.Y. 13669	315/393-0660
Pembina, N.D. 58271	701/825-6201
Philadelphia, Pa. 19106	215/597-4605
Port Arthur, Tex. 77640	713/982-2831
Portland, Maine 04112	207/780-3326
Portland, Oreg. 97209	503/221-2865
Providence, R.I. 02903	401/528-4383

*Write to Area Director of Customs.

St. Albans, Vt. 05478	802/524-6527
St. Louis, Mo. 63105	314/425-3134
St. Thomas, V.I. 00801	809/774-2530
San Diego, Calif. 92188	714/293-5360
San Francisco, Calif. 94126	415/556-4340
San Juan, P.R. 00903	809/723-2091
San Pedro, Calif. 90731	213/548-2441
Savannah, Ga. 31401	912/232-4321
Seattle, Wash. 98174	206/442-0554
Tampa, Fla. 33602	813/228-2381
Washington, D.C. 20041	202/566-8511
Wilmington, N.C. 28401	919/343-4601

Should you need Customs assistance while abroad, you can visit or telephone our representatives located at the American Embassy or consulate in . . .

London / 499-1212
Paris / 265-7400, ext. 8241 or 48
Rome / 4674, ext. 475 or 533
Bonn / 8955, ext. 3207 or 331-435
Tokyo / 583-7141, ext. 7205
Hong Kong / 239-011, ext. 243-4
Mexico City / 553-3333, ext. 687
Montreal / 281-1456

or our preclearance operations in . . .

Montreal / 514-636-3875
Toronto / 416-676-2606
Winnipeg / 204-774-5391
Calgary / 403-276-0693
Edmonton / 403-955-8186
Vancouver / 604-278-1825
Bermuda / 809-293-0353
Nassau / 809-327-7126
Freeport / 809-352-7256

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U.S. Customs Service
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